

**141.175 Extension for members of Armed Forces serving in combat zones.**

- (1) As used in this section and KRS 141.019 and 141.900:
- (a) "Active duty" means the day the person assembles at his or her armory or other designated place until the day he or she returns there and has been properly relieved, including:
    - 1. Fractional parts of a day which count as a full day; and
    - 2. All days of active duty for training and inactive duty training; and
  - (b) "Armed Forces" means the military forces of the United States and the Commonwealth, including the:
    - 1. Army;
    - 2. Navy;
    - 3. Air Force;
    - 4. Marine Corps;
    - 5. Coast Guard;
    - 6. Any Reserve branch of the Army, Navy, Air Force, Marine Corps, or Coast Guard; and
    - 7. National Guard.
- (2) (a) Members of the Armed Forces called to active duty who are required by law to file an income tax return and pay income taxes to the state of Kentucky shall be allowed an extension to file the return and pay the taxes, which would otherwise become due during the period of service, if the member serves in an area designated as a combat zone by presidential proclamation.
- (b) The extension referred to in paragraph (a) of this subsection shall expire twelve (12) months after the service.
- (c) No penalty shall accrue by reason of the extension.

**Effective:** June 27, 2019

**History:** Amended 2019 Ky. Acts ch. 151, sec. 46, effective June 27, 2019. -- Created 2002 Ky. Acts ch. 109, sec. 2, effective July 15, 2002.

**Legislative Research Commission Note (6/27/2019).** Section 83 of 2019 Ky. Acts ch. 151 states that the amendments to this statute made in Section 46 of that Act apply to taxable years beginning on or after January 1, 2019.